

The spouse claiming more than \$2,100 of personal exemption must attach the **original** election to his/her Arizona income tax return.

The spouse claiming less than \$2,100 of personal exemption must attach a **copy** of the election to his/her Arizona income tax return.

For the calendar year 1996, or fiscal year

beginning \_\_\_\_\_, 19 \_\_\_\_\_, and ending \_\_\_\_\_, 19 \_\_\_\_\_

Your name as shown on Form 140, 140A, 140NR, or 140PY	Your social security number
Spouse's name as shown on Form 140, 140A, 140NR, or 140PY	Spouse's social security number

#### Who must file Form 202

Complete Form 202 if either of the following applies.

1. You are married filing a separate return and you are claiming a personal exemption of more than \$2,100.
2. You are filing as head of household and you are married to a person who was a nonresident alien for federal income tax purposes at any time during 1996 and you are claiming a personal exemption of more than \$2,100.

If you are a full year resident filing Form 140 or Form 140A, complete Part I and skip Part II.

If you are a part-year resident filing Form 140PY or a nonresident filing Form 140NR, complete Part II and skip Part I.

Once you make this election for a tax year, you cannot change the agreed upon amounts for that year without making another election. You must complete a new Form 202 and file an amended Arizona income tax return (Form 140X) to change an election.

### Part I For full year residents only (Form 140 or 140A)

We the undersigned agree to divide the \$4,200 personal exemption as follows:

1 Personal exemption allowed for married taxpayers .....	1	\$4,200
2 Amount of personal exemption your spouse is claiming on his/her separate Arizona return .....	2	
3 Total personal exemption allowed on your separate Arizona return. Subtract line 2 from line 1. Enter the result here and on Form 140, page 1, line 24 or Form 140A, page 1, line 18 .....	3	

### Part II For part-year residents (Form 140PY) or nonresidents (Form 140NR)

We the undersigned agree to divide the \$4,200 personal exemption as follows:

1 Personal exemption allowed (prior to prorating) for married taxpayers .....	1	\$4,200
2 Amount of personal exemption your spouse is claiming (prior to prorating) on his/her separate Arizona return .....	2	
3 Subtract line 2 from line 1. If you are a part year resident who is an active duty military member who either began or gave up Arizona residency during 1996, skip lines 4 and 5 and enter this amount on Form 140PY, page 1, line 24. If you are a nonresident who is an active military member, skip lines 4 and 5 and enter this amount on Form 140NR, page 1, line 24. All other taxpayers complete lines 4 and 5 .....	3	
4 If you are a part-year resident, enter your Arizona percentage from Form 140PY, page 2, line B20. If you are a nonresident, enter your Arizona percentage from Form 140NR, page 2, line B16 .....	4	%
5 Multiply line 3 by the percent on line 4. If you are a part-year resident, enter the result here and on Form 140PY, page 1, line 24. If you are a nonresident, enter the result here and on Form 140NR, page 1, line 24 .....	5	

Both spouses must sign.

\_\_\_\_\_  
Your Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse's Signature

\_\_\_\_\_  
Date